



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COMBINED LOCKS WATER UTILITY

Principal Office: 405 WALLACE STREET
COMBINED LOCKS, WI 54113

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARK VAN THIEL of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/16/1997
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COMBINED LOCKS WATER UTILITY**Utility Address:** 405 WALLACE STREET

COMBINED LOCKS, WI 54113

When was utility organized? 1/1/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARK VAN THIEL**Title:** ADMINISTRATOR**Office Address:**

405 WALLACE STREET

COMBINED LOCKS, WI 54113

Telephone: (920) 788 - 7740**Fax Number:** (920) 788 - 7742**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: ERICKSON & ASSOCIATES SC**Title:****Office Address:** ERICKSON & ASSOCIATES SC

1000 WEST COLLEGE AVENUE

APPLETON, WI 54914

Telephone: (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: ERICKSON & ASSOCIATES SC**Title:****Office Address:** ERICKSON & ASSOCIATES SC

1000 WEST COLLEGE AVENUE

APPLETON, WI 54914

Telephone: (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID KING**Title:** COMMISSION CHAIRMAN**Office Address:**405 WALLACE STREET
COMBINED LOCKS, WI 54113**Telephone:** (920) 788 - 7740**Fax Number:** (920) 788 - 7742**E-mail Address:**

Name: MARK RISTAU**Title:** UTILITY SUPERINTENDENT**Office Address:**405 WALLACE STREET
COMBINED LOCKS, WI 54113**Telephone:** (920) 788 - 7740**Fax Number:** (920) 788 - 7742**E-mail Address:**

Name: MARK VAN THIEL**Title:** ADMINISTRATOR UTILITY SECRETARY**Office Address:**405 WALLACE STREET
COMBINED LOCKS, WI 54113**Telephone:** (920) 788 - 7740**Fax Number:** (920) 788 - 7742**E-mail Address:**

Name of utility commission/committee: COMBINED LOCKS WATER UTILITY

Names of members of utility commission/committee:DAVID KING, COMMISSION CHAIRMAN
MARY JO LAMERS
DALE LAMINE
JOHN NEUMEIER
BETH SEWALL
ED TAGGART
GERALD VANDER PAS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	225,657	227,924	1
Operating Expenses:			
Operation and Maintenance Expense (401)	210,055	186,359	2
Depreciation Expense (403)	21,147	17,544	3
Amortization Expense (404)	0		4
Taxes (408)	18,867	19,176	5
Total Operating Expenses	250,069	223,079	
Net Operating Income	(24,412)	4,845	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(24,412)	4,845	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	29,293	29,943	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	29,293	29,943	
Total Income	4,881	34,788	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,881	34,788	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,765	5,070	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,765	5,070	
Net Income	116	29,718	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	171,874	142,156	19
Balance Transferred from Income (433)	116	29,718	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	171,990	171,874	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS ACCOUNT	604	4
INTEREST ON LOCAL GOVERN INVESTMENT POOL	28,689	5
Total (Acct. 419):	29,293	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	225,657	0	0	0	225,657	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	225,657	0	0	0	225,657	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,262,471	1,038,766	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	203,988	182,496	2
Net Utility Plant	1,058,483	856,270	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,628	16,266	8
Temporary Cash Investments (132)	246,617	663,929	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	30,089	30,146	11
Other Accounts Receivable (143)	36,737	34,524	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	78,640		14
Materials and Supplies (150)	4,879	3,169	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	14,145	14,145	17
Total Current and Accrued Assets	418,735	762,179	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,477,218	1,618,449	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	250,347	250,347	21
Appropriated Earned Surplus (215)	250,000	250,000	22
Unappropriated Earned Surplus (216)	171,990	171,874	23
Total Proprietary Capital	672,337	672,221	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	65,182	81,226	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	65,182	81,226	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	47,989	32,828	28
Payables to Municipality (233)	260,834	555,556	29
Customer Deposits (235)			30
Taxes Accrued (236)	8,645	10,956	31
Interest Accrued (237)	5,318	4,753	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	322,786	604,093	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	416,912	260,909	38
Total Liabilities and Other Credits	1,477,217	1,618,449	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,262,471	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,262,471	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	203,988	0	0	0	9
Total Accumulated Provision	203,988	0	0	0	
Net Utility Plant	1,058,483	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	182,496				182,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,147				21,147	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,283				1,283	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,430	0	0	0	22,430	13
Debits during year						14
Book cost of plant retired	938				938	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	938	0	0	0	938	19
Balance End of Year	203,988	0	0	0	203,988	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,879	3,169	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>4,879</u>	<u>3,169</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	250,347	1
Changes during year (explain):		
NONE		2
Balance end of year	250,347	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
BOARD OF COMM OF PBL LANDS	07/11/1987	03/15/2002	5.00%	65,182	1
Total for Account 223				65,182	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,956	1
Accruals:		
Charged water department expense	19,378	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	19,378	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,858	7
PSC Remainder Assessment	272	8
Other (explain):		
P I L O T	18,559	9
Total payments and other debits	21,689	
Balance end of year	8,645	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
BD OF COMM OF PBL LANDS	4,753	4,765	4,200	5,318	2
Subtotal	4,753	4,765	4,200	5,318	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	4,753	4,765	4,200	5,318	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	260,909					260,909	1
Add credits during year:							
For Services	23,278					23,278	2
For Mains	113,381					113,381	3
Other (specify):							
HYDRANTS	19,344					19,344	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	416,912	0	0	0	0	416,912	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,089	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	30,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	36,737	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	36,737	
Receivables from Municipality (145):		
ADVANCE TO SEWER FUND	78,640	12
Total (Acct. 145):	78,640	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	89,077	16
SEWER FEES PAYABLE	171,757	17
Total (Acct. 233):	260,834	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,134,194	0	0	0	1,134,194	1
Materials and Supplies	4,024	0	0	0	4,024	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	193,242	0	0	0	193,242	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	338,910	0	0	0	338,910	6
Other (specify):					0	7
Average Net Rate Base	606,066	0	0	0	606,066	
Net Operating Income	(24,412)	0	0	0	(24,412)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.03%	N/A	N/A	N/A	-4.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	250,347	1
Appropriated Earned Surplus	250,000	2
Unappropriated Earned Surplus	171,932	3
Other (Specify):		4
Total Average Proprietary Capital	672,279	
Net Income		
Net Income	116	5
Percent Return on Proprietary Capital	0.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A RAE INCREASE HAS BEEN APPROVED FOR 1998

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report Filed manually by Utility. Revised to conform to system, keyed & edited by PSC staff.

4/17/98

PJL

May 26, 1998

Mr. Mark Van Thiel, Administrator
Combined Locks Water Utility
405 Wallace Street
Combined Locks, WI 54113
1997 Analytical Review DWCCA-1310-PJL

Dear Mr. Van Thiel:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in head note number 3 at the top of page W-8, please explain the addition of 23,520 reported in column c of line 38 for account 379, Other General Equipment.
2. As directed in head note number 5 at the top of the top of the Water Mains schedule on page W-14, please explain how the mains reported as added during the year in column e were financed
3. Please explain how the Water Services reported as added during the year in column d of page W-15 were financed.
4. Please explain the 2,202 reported on line 10 of the Other Operating Revenues (Water) schedule on page W-4.
5. As directed in head note number 7 for the Property Tax Equivalent (Water) schedule on page W-7, please provide the description and date of the authorization which allows the use of the lower of the amount on line 29 or line 30 for the current years property tax equivalent.
6. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

FINANCIAL SECTION FOOTNOTES

Page
Lines
Column
Reported As
Should Be

F-15 Tot pmt & other debits B 20,689 21,689
F-19 1 B & f 1,150,619 1,134,194
F-19 2 B & f 4,879 4,024
F-19 8 B & f 338,911 338,910
F-19 Ave Net Rate Base B & f 623,345 606,066
W-15 1 - 10 A Blank M

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198.
. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\1310 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	219,701	1
Total Sales of Water	219,701	
Other Operating Revenues		
Forfeited Discounts (470)	1,717	2
Other Water Revenues (474)	4,239	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,956	
Total Operating Revenues	225,657	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	154,566	5
General Operating Expenses (680-690)	55,489	6
Total Operation and Maintenance Expenses	210,055	
Other Operating Expenses		
Depreciation Expense (403)	21,147	7
Amortization Expense (404)		8
Taxes (408)	18,867	9
Total Other Operating Expenses	40,014	
Total Operating Expenses	250,069	
NET OPERATING INCOME	(24,412)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	818	43,475	127,148	4
Commercial	15	2,035	4,561	5
Industrial	5	18,507	30,683	6
Total Metered Sales to General Customers (461)	838	64,017	162,392	
Private Fire Protection Service (462)	2		471	7
Public Fire Protection Service (463)	1		55,442	8
Other Sales to Public Authorities (464)	1	635	1,396	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	842	64,652	219,701	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,442	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,442	
Forfeited Discounts (470):		
Customer late payment charges	1,717	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,717	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,037	7
Other (specify):		
Insurance payment for damaged hydrant, also purchase of valve box and bulk water	2,202	8
Total Other Water Revenues (474)	4,239	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,496	1
Purchased Water (610)	121,934	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)		4
Supplies and Expenses (640)	16,143	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	8,993	7
Total Plant Operation and Maintenance Expenses	154,566	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	29,239	8
Office Supplies and Expenses (681)	7,624	9
Outside Services Employed (682)	6,501	10
Insurance Expense (684)	111	11
Employees Pensions and Benefits (686)	8,009	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,005	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	55,489	
Total Operation and Maintenance Expenses	210,055	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,248	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		511	2
Net property tax equivalent		15,737	
Social Security		2,858	3
PSC Remainder Assessment		272	4
Other (specify): NONE			5
Total tax expense		18,867	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238400				3
County tax rate	mills		6.020100				4
Local tax rate	mills		6.603600				5
School tax rate	mills		12.378000				6
Voc. school tax rate	mills		2.011700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.251800				10
Less: state credit	mills		2.240000				11
Net tax rate	mills		25.011800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.603600				14
Combined School Tax Rate	mills		14.389700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.993300				17
Total Tax Rate	mills		27.251800				18
Ratio of Local and School Tax to Total	dec.		0.770345				19
Total tax net of state credit	mills		25.011800				20
Net Local and School Tax Rate	mills		19.267726				21
Utility Plant, Jan. 1	\$	1,005,916	1,005,916				22
Materials & Supplies	\$	3,168	3,168				23
Subtotal	\$	1,009,084	1,009,084				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,009,084	1,009,084				26
Assessment Ratio	dec.		0.835672				27
Assessed Value	\$	843,263	843,263				28
Net Local & School Rate	mills		19.267726				29
Tax Equiv. Computed for Current Year	\$	16,248	16,248				30
Tax Equivalent per 1994 PSC Report	\$	17,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,248					32
Tax equiv. for current year (see note 6)	\$	16,248					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	687,932	183,322	27
Fire Mains (344)			28
Services (345)	107,171	24,808	29
Meters (346)	63,515	1,343	30
Hydrants (348)	58,128	24,497	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	916,746	233,970	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	40,805	23,520	38
Other Tangible Property (390)	48,366		39
Total General Plant	89,171	23,520	
Total utility plant in service directly assignable	1,005,917	257,490	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,005,917	257,490	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			871,254 27
Fire Mains (344)			0 28
Services (345)			131,979 29
Meters (346)			64,858 30
Hydrants (348)	936		81,689 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	936	0	1,149,780
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			64,325 38
Other Tangible Property (390)			48,366 39
Total General Plant	0	0	112,691
Total utility plant in service directly assignable	936	0	1,262,471
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	936	0	1,262,471

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February	13,353			13,353	2
March				0	3
April				0	4
May	19,100			19,100	5
June				0	6
July				0	7
August				0	8
September	24,149			24,149	9
October				0	10
November				0	11
December	31,387			31,387	12
Total for year	87,989	0	0	87,989	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				87,989	16
Less: Water sold				64,652	17
Losses and unaccounted for				23,337	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
4 METER STOPPED DURING WEEKEND AT ONE LARGE CUSTOMER METER REPLACED WATER MAIN SEPARATION AT NEW SUBDIVISION ON WEEKEND FOUND ON MONDAY					
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 1/1/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: KIMBERLY WATER DEPARTMENT					27
Point of Delivery: VILLAGE LIMITS					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	585				585	1
M	D	6.000	30,195				30,195	2
P	D	6.000	3,013				3,013	3
M	D	8.000	20,983				20,983	4
P	D	8.000	9,979	7,493			17,472	5
M	D	10.000	4,728				4,728	6
P	D	10.000	4,210	814			5,024	7
P	D	12.000	637				637	8
Total Within Municipality			74,330	8,307	0	0	82,637	
Total Utility			74,330	8,307	0	0	82,637	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	741				741		1
M	1.000	182	104			286	172	2
M	1.500	3				3		3
M	2.000	9				9		4
M	3.000	2				2		5
Total Utility		937	104	0	0	1,041	172	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	832	24			856	110	1
1.500	3				3		2
2.000	3				3		3
3.000	0				0		4
4.000	3				3		5
Total:	841	24	0	0	865	110	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	816	13	1		26		856	1
1.500	1	1	1				3	2
2.000	1	1		1			3	3
3.000							0	4
4.000			3				3	5
Total:	818	15	5	1	26	0	865	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	124	16	2		138	2
Total Fire Hydrants	124	16	2	0	138	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	138
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

Utility used lower rate, will write for authorization.

Water Utility Plant in Service (Page W-08)

Account 379 additions are for the purchase of a John Deere backhoe.

Water Mains (Page W-15)

Main additions, - \$7,493 paid by subdivider, and \$814 paid by village.
